of the revised estimate by Rs. 11,000 being fixed at Rs. 2,24,300.

The decrease is chiefly under the head 'Contribution to the Village Panchayats,' the allotment for the year 1101 being only Rs. 1,11,072 as against Rs. 1,20,629 in the revised estimate. The decrease in contribution need in no way be interpreted as a retrograde step against the development of these institutions, the increased contribution in 1100 being due to the special provision made for flood relief works. The details of contribution to Panchayats are given in appendix A of the Preliminary budget.

Co-operative Societies.

Expenditure.—The revised estimate of expenditure is fixed at Rs. 11,000 as against the budget estimate of Rs. 10,300. The budget estimate of 1101 is fixed at Rs. 11,300 following the revised estimate.

Palace and Subsidy.

Expenditure.—These are contributions made by the Government towards Palace maintenance and Subsidy to British Government and call for no remarks.

Excise.

Receipts.—The receipts of the Excise Department consist of the revenue from 'Salt', 'Customs', 'Abkari and Ganja', 'Opium', 'Tobacco' and lastly 'Marine'.

Salt.—The revised estimate of receipts exceeds the budget estimate of Rs. 5,54,400 by Rs. 10,400 on account of the increased sale of salt.

In the budget estimate for 1101 the revised estimate figure of Rs. 5,64,800 is forecasted.

Customs.—The revenue from 'Customs' as per the revised estimate (Rs. 12,75,600) does not represent the revenue of the year. It includes the revenue of 1099 received only this year (Rs. 5,46,671) from the British Government according to the Interportal Trade Convention. The State has also received for this year a sum of Rs. 7,28,942 as Customs Revenue under the Interportal Trade Convention against the anticipated sum of Rs. 5,00,000, the amount representing the

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